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**INDEPENDENT ACCOUNTANTS REPORT
ON APPLYING AGREED-UPON PROCEDURES**

January 7, 2000

The Honorable Mayor and
Board of Aldermen
City of Pineville, Louisiana

We have performed the procedures enumerated below, which were agreed to by the City of Pineville (the City) and the Office of Legislative Auditor. These agreed upon procedures were performed solely to assist in accomplishing the following objectives:

- Determine that bank reconciliations have been performed on all of the City's bank accounts, and the reconciliations are complete and accurate.
- Review credit card charges and statements from the period beginning July 1, 1999 to November 30, 1999 for any unusual activity and/or charges that do not have proper supporting documentation.
- Review cash disbursement journals for the period from July 1, 1999 to November 30, 1999 for any significant or unusual activities.

This engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The agreed upon procedures have been applied to each item identified above. The specific areas addressed are timeliness and accuracy of bank reconciliations, credit card charges, and cash disbursements. Our procedures and findings, along with various conclusions and observations are presented as follows:

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court

American Institute of Certified Public Accountants • Society of Louisiana Accountants

Release Date 2-2-00

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BANK RECONCILIATIONS:

COMPARISON OF RECONCILIATIONS WITH BANK STATEMENTS AND GENERAL LEDGERS:

We reviewed the bank reconciliations prepared during the period from July 1, 1999 to November 30, 1999, and compared the reconciliations to supporting documentation (the bank statements). We found reconciliations were prepared for the months of July, August, and September 1999; however, numerous adjustments had not been posted to the general ledger. Because these adjustments have not been posted, we are unable to agree the reconciled balances with the general ledger. The reconciliations for the months of October and November 1999 have not yet been completed and, accordingly, we were unable to review and agree the reconciled balances to the general ledger for these periods.

CREDIT CARD CHARGES:

COMPARISON OF CHARGES WITH SUPPORTING DOCUMENTATION:

We obtained the credit card statements for the period from July 1, 1999 to November 30, 1999. Credit card purchases during this period totaled \$9,325. We reviewed all of the credit card charges incurred during this period and agreed the amounts billed to supporting documentation. We found no unusual charges that were not properly supported by the appropriate invoices/receipts. In addition we noted the following charges did not have proper supporting documentation attached to the paid invoice.

<u>Date</u>	<u>Payee</u>	<u>Amount</u>
July 27, 1999	Best Western of DeRidder, La.	\$ 45.21
September 27, 1999	Radisson Hotel	119.72
September 27, 1999	B'Dazzeled	47.17
October 27, 1999	WPS White Pines CuSeeMe	138.00
	Total	<u>\$ 350.10</u>

CASH DISBURSEMENTS:

REVIEW OF CASH DISBURSEMENTS JOURNAL:

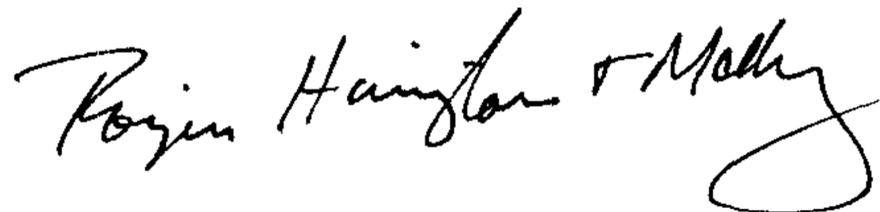
We reviewed the cash disbursements journals from July 1, 1999 to November 30, 1999 for any unusual or significant expenditures and found the following items meeting our scope:

<u>Date</u>	<u>Paid To:</u>	<u>Check No.</u>	<u>Amount</u>	<u>Purpose</u>
July 1, 1999	Sam's Wholesale Club	20525	\$ 245.12	Supplies
July 1, 1999	Smith & Wesson	20531	204.00	Rental ID Kit
July 16, 1999	J.C. Penney	20498	65.97	Uniform skirts
August 15, 1999	Caplan's Mens Store	20748	4,341.95	Uniforms
September 16, 1999	Alexandria Pediatric Medicine	21039	76.00	Medical Exam
September 17, 1999	Deep South Boat Racing Assn.	20962	10,000.00	Sponsorship
November 4, 1999	Womens Bass Fishing Federation	21318	7,500.00	Sponsorship
November 6, 1999	Best Western	21693	1,099.24	WBFA Lodging
November 23, 1999	Alexandria House of Flowers	21758	60.93	Wreath
	Total		<u>\$23,593.21</u>	

For each item listed above, we agreed the amount and purpose to the supporting documentation . We noted no other significant or unusual transactions in the cash disbursements journal.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.



ROZIER, HARRINGTON & McKAY
Certified Public Accountants